

ICSC

**UNITED NATIONS
COMMON SYSTEM
OF SALARIES,
ALLOWANCES AND
BENEFITS**

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OF SALARIES, ALLOWANCES AND BENEFITS*

Foreword

This booklet, which provides a general description of the United Nations common system of salaries, allowances and benefits, is intended as a convenient source of reference for Member States, organizations and other users. The basic features of the common system are described in the body of the booklet; specific salary rates and allowances, which change periodically, are provided in annexes which are updated from time to time.

The booklet aims to give succinct information on the main elements of the system. It does not provide a comprehensive account of all conditions of service as specified in the staff rules, regulations and administrative manuals of the respective organizations of the common system. Nor does it cover the terms of service of short-term staff, consultants or conference service staff who are employed under separate arrangements.

As the employment contracts of individual staff are based on the staff rules and regulations of the employing organization, legal and administrative interpretations concerning salaries, allowances and benefits should be made on the basis of those instruments.

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INTRODUCTION

A common system of salaries, allowances and benefits is applied by the United Nations, those specialized agencies which have entered into a relationship with the United Nations, the International Atomic Energy Agency and a number of other international organizations. The system applies to over 52,000 staff members serving at over 600 duty stations.

The International Civil Service Commission (ICSC) was established by the General Assembly of the United Nations in 1974 to regulate and coordinate the conditions of service of the United Nations common system. The Commission is composed of 15 members appointed by the General Assembly in their personal capacity. Members are selected from among individuals with substantial experience of executive responsibility in public administration or related functions, due regard being paid to considerations of geographical distribution. Two members of the Commission are designated Chairman and Vice-Chairman and serve on a full-time basis. The Commission is assisted by a full-time secretariat staff specializing in remuneration, statistical and personnel policy questions.

Many features of the common system apply equally to all staff members. Recruitment criteria and salaries and related allowances, however, differ as between two main groups of staff: the Professional and higher categories (hereinafter generally referred to as Professional staff) and the General Service and other locally recruited categories (hereinafter usually referred to as General Service staff). This booklet considers each of these broad groups of staff separately and refers also to two other relatively small categories, the Field Service and National Professional Officers.

THE PROFESSIONAL AND HIGHER CATEGORIES

I. SALARIES AND RELATED ALLOWANCES

A. Salary system

Staff in the Professional and higher categories are recruited internationally and are paid on the basis of salary scales applied worldwide and established by the General Assembly of the United Nations on the recommendation of ICSC. A common job classification system developed by ICSC provides the structure for this salary scale. The job classification standards consist of three tiers. The Master Standard (Tier I), which employs a point-factor system, is the most general of the three tiers. Six factors are taken into account when grading a job: professional knowledge, difficulty of work, independence of work, work relationships, supervisory responsibilities and impact of work. Tier I also provides a framework for job design and human resources planning. The second group (Tier II) consists of separate descriptive standards for major occupations. These narrative standards, giving examples of typical duties at each level, assist in indicating how the Master Standard should be applied in making meaningful distinctions between levels of work within an organization and in assigning proper grade levels to similar functions across organizations. Tier II standards have been established for the following occupational groups: Translators and Revisers; Personnel Management Specialists; Economists; Technical Cooperation Administrators; Computer Information Specialists; Purchasing and Contracting Specialists; Auditors; Civil Engineers; Public Information Specialists; Financial Management Specialists; Jurists; Editors, and Statisticians. The third group of standards (Tier III) is intended to cover jobs at a given grade level within one field of work in a single organization.

The salary of staff in the Professional and higher categories is made up of two main elements: a base or floor (minimum) salary and post adjustment, both expressed in United States dollars. Post adjustment is a cost-of-living adjustment designed to preserve equivalent purchasing power for all duty stations. The term "salary" or "net remuneration" as used in this booklet means base/floor salary plus the post adjustment applicable for a given location. (The term "net" is defined in section B below.)

B. Salary scales and increments

The Professional and higher categories comprise five Professional grades (P-1 to P-5), two Director levels (D-1 and D-2) as well as the levels of Assistant Secretary-General and Under-Secretary-General in some organizations and Assistant Director-General and Deputy Director-General in others. The base/floor salary scale for the Professional and higher categories is shown in annex I. The scale, expressed as gross and net base salaries, is applied uniformly, worldwide, by all organizations in the common system. Although salaries are expressed in United States dollars, in most duty stations staff must accept part of their salary in local currency.

The base/floor salary is used to calculate the amounts of post adjustment/cost-of-living differential (see section D). For each 1 per cent cost-of-living differential indicated by the post adjustment index, 1 per cent of base/floor salary is added to the base salary. The base/floor salary scale represents the minimum, or floor remuneration payable, i.e., no deductions are made from it. This scale is also used to calculate the mobility and hardship allowance (see section II-B) and certain separation payments (see section IV-A).

Staff assessment. Staff assessment is a form of internal tax administered by the organizations. Staff assessment rates are derived from income tax rates applicable at the seven headquarters cities of the organizations in the common system (Geneva, London, Montreal, New York, Paris, Rome, and Vienna).

Base salary scales are expressed as gross and net amounts. By deducting staff assessment from the gross amount, at either the single or the dependent rate (cf. annex II), a net salary is obtained. What the staff member receives is the net salary shown in the salary schedule (annex I).

Income taxes. Most Member States have granted United Nations staff exemption from national income taxation on their United Nations emoluments. However, a few Member States do tax the emoluments of their nationals. In such cases, the organizations reimburse the income tax to the staff member. Funding arrangements for these tax reimbursements vary from one organization to another.

Salary increments. Within-grade increments are awarded on the basis of satisfactory service. Most increments are granted annually, but there is a two-year qualifying period for the top step of level P-2, above step XIII of level P-3, above step XII of level P-4, above step X of level P-5, above step IV of the D-1 level and for all steps at the D-2 level.

Language incentive. In some organizations, an increment may be granted at an accelerated rate of 10 or 20 months, to staff with an adequate and confirmed knowledge of a second official language of the organization.

C. Level of salaries

The level of salaries for Professional staff is determined on the basis of the Noblemaire principle, named after the Chairman of a committee of the League of Nations. This principle states that the international civil service should be able to recruit staff from all its Member States, including the highest-paid. In application of the Noblemaire principle, the salaries of Professional staff are set by reference to the highest-paying national civil service. The Commission makes a periodic check to identify the national civil service of the Member State which has the highest pay levels and which by its size and structure lends itself to a significant comparison. The federal civil service of the United States of America has to date been taken as the highest paid national civil service. Periodic equivalency studies are made between the grades of jobs in the United Nations system and those in the comparator civil service. These studies establish equivalencies between each of the grades (P-1 to D-2) of the United Nations with each of the respective grades and categories of the comparator civil service. These grade equivalencies form the basis for comparison of remuneration paid in the two services at their respective bases (New York and Washington, D.C.). Net remuneration on the United Nations side (base salary plus applicable post adjustment) at New York for each grade P-1 to D-2 is compared to the salaries (net of income tax) of equivalently graded jobs in the comparator civil service in Washington, D.C. This comparison is expressed as an average ratio over a 12-month

period and is known as the margin. A margin in favour of United Nations salaries is considered necessary to compensate for specific elements relating to expatriate service. An adjustment to account for the difference in cost of living between New York and Washington, D.C. is included in the calculation of the margin. The margin should remain within a range of 110 to 120, with a desirable mid-point of 115. Procedures are applied by the Commission to ensure that the margin is maintained within this range.

D. Post adjustment

The post adjustment system is designed to ensure that Professional salaries have the same purchasing power at all duty stations. As the cost-of-living varies significantly between duty stations, Professional salaries are set at different levels at each duty station so as to compensate for these observed differences in living costs. Differences in living costs are measured through periodic place-to-place surveys conducted at all duty stations. The surveys measure the cost-of-living of a duty station relative to the cost-of-living at the base of the system (New York). The results are reflected in a post adjustment index for each duty station. Duty stations with higher costs of living than New York have higher post adjustment indices, and consequently, higher salaries, while those which are less expensive than New York have lower post adjustment indices and lower salaries than New York.

Post adjustment indices for duty stations, as determined by periodic place-to-place surveys conducted once every four or five years, are updated monthly to reflect changes due to inflation (local CPI) and exchange rate fluctuations (local currency vis-à-vis the U.S. dollar). These updated post adjustment indices provide the basis for establishing the post adjustment classifications which directly determine salary levels (base plus post adjustment). Post adjustment classifications specify the number of multiplier points of post adjustment which may be paid in addition to net base salary at any duty station. One multiplier point is equal to 1 per cent of base salary. Consequently, a multiplier of 10 results in a post adjustment payment equal to 10 per cent of base salary. This is paid in addition to the net base/floor salary. Arrangements for updating post adjustment classifications differ as between hard and soft-currency duty stations. For hard-currency duty stations, a change in post adjustment to account for inflation is made after either a full 5 per cent movement of the post adjustment index or a 12-month period since the last change, whichever comes first. Exchange rate changes at these duty stations are reflected monthly in post adjustment classifications. For other (soft-currency) duty stations, the post adjustment classification is reviewed every four months for inflation and exchange rate changes.

ICSC now reviews annually the level of the base/floor salary scale which represents the minimum salary payable to staff at all duty stations. These reviews usually result in the General Assembly increasing the base/floor salary scale and consolidating a number of multiplier points of post adjustment into the base/floor salary scale. This process ensures that minimum United Nations salaries are updated to take account of changes in the pay level of the comparator civil service. However, a side effect of these increases in base/floor salary scale is that all post adjustment

classifications and multipliers must be recalculated as the purpose of changes in the base/floor scale is not to give a general salary increase applicable at all duty stations but rather to give an increase only at duty stations with little or no post adjustment. In this connection it should be noted that there is an important distinction to be drawn between the base/floor salary scale and the actual salary paid at the base of the system (New York). New York, as the base of the system, serves as a point of reference for measuring cost-of-living differentials between duty stations but the salary levels payable in New York normally consist of two elements: base/floor salary and a post adjustment element. The level of New York salaries, like other duty stations, is normally adjusted in the light of movements in the cost-of-living at the duty station, while the level of base/floor salaries is adjusted in the light of movements of comparator salaries.

The management of the post adjustment system is the responsibility of ICSC. Consequently, changes in the post adjustment classification of duty stations and in related multiplier points are approved and promulgated monthly by the Chairman of ICSC. The post adjustment system is more fully described in a booklet issued by ICSC entitled *The post adjustment system, what it is, how it works*.

Examples of the calculation of net remuneration (base salary plus post adjustment) are given in annex III.

E. Rental subsidies and deductions

The rental subsidy/deduction scheme, which is an integral part of the post adjustment system, was designed to ensure equal treatment of staff as regards housing costs.

The post adjustment index of a duty station includes a housing element calculated on the basis of average rents paid by international staff at the location. Experience has shown that newcomers tend to be faced with rents substantially higher than the average. Staff members who have been at the duty station for some time may be placed in the same position for reasons beyond their control if they are forced to change dwelling. On the other hand, staff are sometimes provided with housing by a host government, which can result in a rent considerably below the market average. In the above circumstances, a rental subsidy or a rental deduction are applicable; these are described below.

Rental subsidies. A subsidy may be paid when a staff member's rent exceeds a so-called threshold rental. At field duty stations the subsidy is 80 per cent of the excess of the staff member's actual rent over the rental threshold, in most cases up to a certain limit. The rental thresholds applicable at each duty station are approved and promulgated by the Chairman of ICSC. At headquarters duty stations, the subsidy starts at 80 per cent of the difference for the first four years, and is reduced to 60 per cent, 40 per cent and 20 per cent, respectively, for the next three years, after which it is discontinued. Normally, subsidies do not exceed 40 per cent of the rent; however, in a few field duty stations where commercial rents are excessively high, this limit may be waived.

Rental subsidy applications are reviewed to ensure that the accommodation is of a reasonable standard in relation to established criteria. If the dwelling is larger or of a better quality than the norm for the duty station, the subsidy is calculated using that norm.

Annex IV provides an example of the calculation of rental subsidy.

Rental deductions. Staff members are occasionally provided with housing by a government, agency or organization at rents substantially below the average included in the post adjustment. In such cases, a deduction or rental charge may be applicable. Where such housing has been certified by the local head of office to be clearly below standard, the rental deduction may be reduced by one half and, in very exceptional circumstances, the Chairman of ICSC may authorize a full waiver of the deduction.

F. Overtime and night differential

Overtime. Professional staff are not eligible to receive overtime payments. In some organizations occasional time off may be granted to staff who have been required to work substantial or recurrent periods in excess of the normal working hours.

Night differential. In some organizations night differential payments may be authorized for Professional staff who regularly work at night.

G. Special post allowance

Staff members who assume for a substantial period of time the full range of duties and responsibilities of a post at a level clearly higher than their own may be granted an allowance which is normally temporary and non-pensionable and is most commonly called a "special post allowance" (SPA). The amount of the allowance is usually the difference between the current pay of the staff member and that which would be applicable on promotion to the higher grade.

H. Dependency benefits

Dependency benefits are provided in the form of higher net salaries and allowances for staff with dependants (dependency or "D" rate) than for those without dependants (single or "S" rate) and by flat-rate allowances for children and secondary dependants. There is no dependent spouse allowance for Professional staff.

A lower rate of staff assessment is applied to the gross salary of a staff member with a

dependent spouse or child, resulting in a net base salary higher than that of a single staff member. Higher amounts of post adjustment (see D above) and a higher mobility and hardship allowance (see section II-B) and assignment grant (see section II-C) are also payable in such cases. Single/dependency rates also apply to separation payments (See section IV).

Children's allowances in the form of a flat amount per child are available to all eligible staff as a social benefit. The amount of the allowance is derived from an average of tax abatement and social security benefits in the seven headquarters duty stations. The allowance is expressed in United States dollars in some countries but in other (hard-currency) countries it is expressed in local currency.

To qualify as a dependant, a child must be under the age of 18, or, if in full-time attendance at a school or university, be under 21 years of age. Professional staff who have dependent children but no dependent spouse, qualify for the dependency rate of salary and allowances in respect of the first dependent child. In that case, the children's allowance is not paid for the first dependent child.

Where there is no recognized primary dependant, a secondary dependant's allowance may be payable for a dependent parent, brother or sister if evidence of support, based on established criteria, is provided. A staff member may not concurrently receive more than one secondary dependant's allowance.

Annex V gives the amounts of the children's and secondary dependant's allowances.

I. Education grant

An education grant is available to internationally recruited staff members serving outside their home country to cover a part of the cost of educating children in full-time attendance at an educational institution. The grant is payable up to the end of the fourth year of post-secondary studies or the award of a recognized first level degree, whichever is earlier, subject to a maximum age limit of 25 years. The amount of the grant is equivalent to 75 per cent of allowable costs, subject to the maximum amounts indicated in annex VI.

At designated locations where educational facilities are inadequate, boarding costs for children at the primary or secondary level may be reimbursed at a rate of 100 per cent, up to a specified maximum amount, in addition to the standard maximum amount of education grant.

A staff member is entitled to travel expenses for the child for one return journey each academic year between the educational institution and the duty station, (provided that the educational institution is outside the country of the duty station). At designated duty stations where educational facilities are unavailable, an additional round trip travel is permitted in the non-home leave year. The reimbursement of education grant travel expenses is limited to the cost of round-trip travel between the duty station and the staff member's recognized place of home leave.

If staff are reassigned to their home country after having been eligible for education grant, they may, to ease the transition, continue to receive the grant for the balance of the school year.

J. Disabled dependants

Special assistance is available to staff with disabled dependants. The children's allowance for a disabled child is twice the usual amount. The education grant for disabled children is based on 100 per cent of allowable costs, subject to the overall maximum amount as given in annex VI. There are also provisions, applicable at the discretion of the executive head of each organization, in respect of medical and travel expenses.

II. ENTITLEMENTS RELATED TO TRAVEL, RELOCATION AND MOBILITY OF STAFF

A. Travel expenses

The employing organization normally pays the travel expenses of a staff member on initial appointment, on change of duty station, on separation from service, for travel on official business, for home leave travel, and on travel to visit family members. (The specific provisions are described in the relevant sections of this booklet.)

The travel expenses of a staff member's spouse and/or dependent children are normally payable: on the initial appointment or reassignment of a staff member for one year or more; on separation from service; on education grant travel; on home leave.

Travel expenses include payment of daily subsistence allowance (DSA) at rates established and promulgated by the Chairman of ICSC. These rates are increased by 15 per cent at the D-1 and D-2 levels, and by 40 per cent at the Assistant Secretary-General and Under Secretary-General and equivalent levels. DSA for eligible family members is half the rate for the staff member. It is not paid in connection with education grant travel, home leave or family-visit travel, except for stopovers made under specific conditions. Transfer expenses at points of departure and arrival are covered through additional payments.

In special circumstances requiring evacuation of staff members and their families for medical or security reasons, the organizations also cover certain defined travel and travel-related costs.

B. Mobility and hardship allowance

The mobility and hardship allowance is designed to encourage mobility between duty stations as operationally required by the organizations, and to compensate for service at difficult locations. The allowance, which is non-pensionable, is expressed in terms of the base/floor salary. The reference point for computing the applicable percentages of the base/floor salary

scale is the mid-point (P-4, step VI) at the dependency rate. This median rate is used for the P-4 and P-5 levels and a 13 per cent differential is added or subtracted at higher and lower levels. The dependency rate is paid to staff with dependants, whether or not they accompany the staff member to the duty station. The allowance for staff without dependants is 75 per cent of the dependency rate.

For purposes of the mobility and hardship allowance and the assignment grant (see C below), all duty stations are placed in one of six categories:

- H (headquarters and similar designated locations where the United Nations system has no developmental or humanitarian assistance programmes)
- A }
- B }
- C } other duty stations (in increasing order of difficulty)
- D }
- E }

The procedures for classifying duty stations are described in section XIV below.

Hardship. The percentage of the base/floor salary payable in respect of hardship compensation is: H - zero; A - zero; B - 8 per cent; C - 15 per cent; D - 20 per cent; E - 25 per cent.

Mobility. The mobility incentive is payable after five consecutive years of service in the United Nations system. At duty stations in categories A-E, it is paid as of the second assignment (10 per cent) and is increased by 2 per cent for each move up to the fifth assignment (giving a maximum of 16 per cent). At locations in the H category, the mobility incentive is not payable for the first three assignments, begins at a lower level, and is contingent upon two or more previous assignments at A-E locations. After five consecutive years at the same duty station, the mobility element of the allowance is normally reduced by 10 percentage points.

The mobility and hardship entitlements are combined in a matrix set out in annex VII which also provides some examples of calculation of the allowance. Adjustments to the amounts payable are made according to whether the staff member is entitled to full household removal or to a more limited shipment of personal effects (see also section D below). The non-removal element is time-limited for a period of five years at one duty station and on an exceptional basis may be extended for up to seven years,

C. Assignment grant

An assignment grant is paid when a staff member travels at the organization's expense on recruitment or transfer/reassignment for a period of service expected to be of at least one year. The grant is intended to cover additional costs of taking up residence at the duty station and any

pre-departure expenses incurred as a result of the relocation.

The grant comprises a daily subsistence allowance (DSA) and a lump-sum portion. The DSA portion of the grant consists of 30 days' DSA for the staff member and half that amount for each eligible family member for whom travel expenses to the duty station have been paid by the organization. The lump-sum portion consists, depending on circumstances, of one or two months' net remuneration at the duty station of assignment. The actual amount of the lump sum payable depends on the duration of the staff member's assignment, on whether or not the staff member is entitled to full household removal, and on whether the assignment is to a field (A-E) or headquarters (H) duty station. The structure of the assignment grant is summarized in annex VIII, together with some examples of the calculation of the grant.

D. Removal and shipment costs

Expenses incurred for the full removal of household goods or a smaller shipment of personal effects are normally covered by the employing organization. The organizations determine which arrangement should pertain in a particular situation, on the basis of their operational requirements (including expected length of assignment). Maximum weight and volume limits for removal shipments have been established (as shown in annex IX) and the costs of packing, crating and insurance are covered. Compensatory adjustments are made in the assignment grant and mobility and hardship allowance based on whether the staff member has the full removal or the smaller shipment entitlement.

Storage costs may be authorized in the case of a staff member with a full removal entitlement who is temporarily transferred without the entitlement but is expected to return to the original duty station.

E. Home leave

Staff members posted outside their home country are normally entitled to paid travel every two years to their home country for themselves, their spouse and their dependent children. Home leave is intended to permit staff members and their families to renew their ties with the home country. A staff member travelling on home leave must spend a minimum period of annual leave in his/her home country. No additional annual leave is granted for this purpose, but reasonable time off is given to cover the duration of travel between the duty station and the place of home leave. Home leave may be granted every 12 months at particularly difficult locations. (See also section XIV.)

F. Family-visit travel

If none of the staff member's eligible family members has travelled to the duty station at the organization's expense during the preceding 12 months (apart from children on education

grant travel) an organization may pay for the travel of a staff member to visit the family. Family-visit travel may normally be taken every other year, provided it takes place in the non-home leave year (also see section XIV below). Travel may be paid to the place of home leave, the place of recruitment or the previous duty station.

G. Transportation of a privately owned automobile

At designated duty stations outside Europe or North America, part of the cost of transporting a staff member's privately owned automobile to the duty station may be reimbursed up to an established maximum amount. A duty station may be designated for this purpose if automobiles for private use are unavailable or in short supply in the locality, and if privately owned automobiles cannot be resold or have a low resale value.

III. LEAVE

A. Annual leave

Staff members accrue annual leave while in full pay status at the rate of two and one-half working days per month. Annual leave may be accumulated, but no more than 60 days of leave may be carried forward beyond a cut-off date established by the organization.

B. Sick leave

Staff members unable to work due to illness or injury may be granted sick leave. The limits on sick leave entitlements vary according to the organization and the appointment status of the staff member.

C. Maternity leave

Provision is made for maternity leave with full pay, normally commencing six weeks prior to the anticipated date of delivery and extending for a total period of 16 weeks. Annual leave accrues during maternity leave provided the staff member returns to work for at least six months thereafter. Sick leave is not granted for maternity cases except where serious complications occur.

D. Special leave

Special leave, with full or partial pay or without pay, may be granted for advanced study or research in the interest of the organization, in exceptional cases of extended illness, in the event of adoption of a child by a staff member or for other important reasons. The duration of the special leave is decided by the executive head of the organization based on the merits of each case.

E. Official holidays

Official holidays, normally numbering nine a year, are designated for each duty station. These are not charged to annual leave and their timing varies according to local conditions and customs.

IV. SEPARATION PAYMENTS

A. Commutation of accrued annual leave

If upon separation from service staff members have annual leave which they have been unable to use up for reasons of service, this leave may be converted into a cash amount, calculated on the basis of the net remuneration payable at the duty station where the staff member served prior to separation. The maximum amount of leave which may be commuted in this way is 60 days.

B. Repatriation grant

A repatriation grant is payable on separation to internationally recruited staff in respect of periods of service outside the home country. Evidence of relocation away from the country of the last duty station must normally be provided, although repatriation to the home country is not a requirement. The amount of the grant is calculated by reference to the base/floor salary scale and varies according to family status and length of service outside the home country up to the maxima shown in annex X. The grant is not paid to staff who are summarily dismissed.

C. Termination indemnity

A termination indemnity may be payable to a staff member whose appointment is terminated by the employing organization for any of the following reasons: abolition of post or reduction of staff; poor health or incapacitation for further service; unsatisfactory service; agreed termination.

A staff member whose appointment is terminated for unsatisfactory service or who is dismissed for misconduct (other than summary dismissal for serious misconduct) may be paid an indemnity of up to half the full amount.

Termination indemnity is not payable in other circumstances of separation (resignation, expiration of fixed-term contract, summary dismissal; abandonment of post; retirement as per Pension Fund regulations).

The amount of the termination indemnity paid due to ill health or incapacity is reduced by

any disability payments received from the Pension Fund.

D. Death grant

A death grant is paid to the surviving spouse and/or dependent children of a staff member who dies in service when he/she held an appointment for one year or had completed one year of service. The payment is calculated according to the following schedule:

Completed years of service	Months of base/floor salary
3 or less	3
4	4
5	5
6	6
7	7
8	8
9 or more	9

V. SOCIAL SECURITY

A. Health and life insurance

The organizations make group health insurance schemes available to staff members and their dependants and subsidize the premiums. In some instances the health insurance scheme complements locally-available public health insurance.

Group life or accident insurance schemes are also available. As participation is voluntary, the costs of these schemes are borne in full by the staff member.

B. Compensation for service-incurred death, injury or illness

The organizations have established schemes to provide compensation to staff members or their recognized dependants in the event of death, injury or illness attributable to the performance of official duties.

C. Pensions

The United Nations Joint Staff Pension Fund (UNJSPF) provides retirement, disability and survivors' benefits for the staff of organizations that are members of the Fund. A full description of

these schemes can be found in the UNJSPF Rules and Regulations and in an explanatory booklet issued by the UNJSPF called *the United Nations Pension System*.

Staff who have an appointment of six months or more or who complete six months of service without an interruption of more than 30 days become participants in the Fund. A worldwide scale of pensionable remuneration, used for determining contributions to the Fund and for calculating pension benefits, is applicable to all Professional staff. The current scale is shown in annex XII.

The current rate of contribution to the Fund is 23.7 per cent of pensionable remuneration, with two thirds paid by the organization and one third by the staff member.

Pensions are calculated on the basis of the staff member's final average remuneration (FAR), defined as the average of pensionable remuneration for the highest 36 months of the last five years of service. Benefit accumulation rates, which may vary according to the date on which the staff member joined the Fund, are described in detail in UNJSPF regulations. Under conditions prescribed in UNJSPF regulations a child's benefit may be payable concurrently with a participant's pension, and survivor's benefits may be payable to a spouse, child or secondary dependant. The Pension Fund does not reimburse national taxes on pensions.

THE GENERAL SERVICE AND OTHER LOCALLY RECRUITED CATEGORIES

VI. SALARIES AND RELATED ALLOWANCES

A. Salary system

General Service staff are recruited and paid on a local basis. The General Service covers such functions as messengers, clerks, typists, secretaries and administrative support staff. A number of other specialized and technical personnel, such as those engaged in printing, building maintenance, security or laboratory work may be included in the General Service category; in some duty stations, there are one or more separate locally recruited categories for such staff. The term General Service category as used in this booklet normally includes all of the above groups of staff as their salaries and benefits are determined in a similar manner.

Job classification standards have been developed for the General Service and related categories as a tool to differentiate between various levels of responsibility. Such standards also provide a framework for salary comparisons with the external market. Different standards exist for each headquarters duty station, either in the form of a common standard applied by all organizations with staff in the locality, or as separate organizational standards determined to be mutually compatible. A global standard applies to the classification of General Service posts at non-headquarters locations.

Although it is the policy of organizations to recruit General Service personnel locally, there may be certain skills (e.g., linguistic) that can be found only outside the local area. A staff member

recruited from outside the area of the duty station who is a national of another country may be granted non-local status and thereby become eligible for appropriate international benefits (see section J below).

B. Level of salaries

For the most part, General Service staff serve at the same duty station throughout their career. An underlying concept of the common system is that these staff should be compensated in accordance with the best prevailing conditions of service in the locality; consequently, they are paid not on the basis of a single global salary scale, but according to local salary scales established on the basis of salary surveys. ICSC has developed a methodology for conducting salary surveys which encompasses a wide range of employment conditions. At headquarters duty stations, ICSC recommends General Service salary scales for final approval by the organizations concerned. At non-headquarters duty stations, salary scales for General Service staff are established by the organizations according to agreed arrangements.

C. Salary scales and increments

There is normally only one General Service salary scale per country. General Service salary scales are expressed in local currency per grade and step. While the number of grade levels and steps per level may vary from one duty station to another, there is, system-wide, a move towards a seven-grade level structure. Longevity steps may be included in the salary scales where local conditions so justify. At other locations, provision is made for one long-service step in addition to the regular steps for each grade. To qualify, staff must have been at the top of their grade for five years and have a minimum of 20 years' service.

Increments within each salary level are normally awarded annually on the basis of satisfactory service. General Service salary scales are reviewed periodically on the basis of comprehensive surveys of the best prevailing conditions of employment in the locality. Procedures have been established for adjusting salary scales between surveys.

Salaries are determined by comparing the net salaries of United Nations staff with the after-tax salaries of comparable staff employed by selected employers in the locality. United Nations gross salaries are then derived from net by the application in reverse of a staff assessment scale based on income tax rates at the seven headquarters locations and certain other major duty stations. The current staff assessment scale is given in annex XIII.

The provisions for reimbursement of income taxes described above for Professional staff apply equally to General Service staff. The gross salary scales of the General Service staff also serve to establish levels of pensionable remuneration and separation benefits.

D. Language allowance

A language allowance is normally payable to General Service staff who are proficient in two official languages and who have passed a language proficiency examination in one such official language other than the language in which they are required to be proficient by the time of their appointment. Official languages may vary somewhat according to organization, but normally include most of the following: Arabic, Chinese, English, French, Russian and Spanish. A second language allowance is payable to a staff member who is proficient in a second additional official language.

The language allowance is pensionable and is established at a flat rate for each duty station. The second language allowance, also pensionable, is half that amount.

E. Non-pensionable component of salary

If, in the course of a salary survey, it is determined that benefits and allowances treated as non-pensionable by outside comparators account for a significant part of the remuneration package, the establishment of a non-pensionable component separate from salary may be considered as the best means of approximating the local situation. The need for a non-pensionable component is reviewed periodically in conjunction with comprehensive salary surveys.

F. Overtime and night differential

Overtime compensation. General Service staff required to work overtime may receive compensatory time off or additional non-pensionable payments according to conditions established by the organizations. The amount of overtime compensation is based largely on prevailing local practice.

Night differential. Non-pensionable night differential payments may be authorized on the basis of prevailing outside practice for General Service staff who are assigned to work at night.

G. Special post allowance

The conditions for payment of a special post allowance to General Service staff are as described above for Professional staff (see section I-G above). General Service staff may qualify for a special post allowance in respect of a Professional post.

H. Dependency benefits

Dependency benefits are provided in the form of non-pensionable flat allowances payable as

a social benefit at all duty stations. For the children's allowance a minimum amount has been set at the equivalent of 3 per cent of the local salary scale mid-point. A higher amount is payable where warranted by local practice. The number of children for whom the allowance is payable may be limited on the basis of local practice and is restricted to six if there is no comparable benefit in the locality. The benefit for a disabled child is twice the normal amount.

A dependent spouse allowance is established where this is justified by local practice.

A secondary dependant's allowance may be payable in respect of not more than one dependent parent, brother or sister where justified by local practice. This allowance is not paid concurrently with an allowance for a dependent spouse.

I. Disabled dependants

The special measures for staff with disabled dependants (see section I part J above) are applicable to General Service staff.

J. Allowances for General Service staff recruited on a non-local basis

When General Service staff are posted on a non-local basis to duty stations designated by ICSC, a non-resident's allowance may be granted for five years from the date of arrival at the duty station. The annual amount of the allowance is shown in annex XIV along with a list of the duty stations at which it is paid. The non-resident's allowance is non-pensionable.

If non-local General Service staff are posted to a duty station where no non-resident's allowance is payable, a rental subsidy may be paid. The modalities are the same as for Professional staff at headquarters duty stations, except that the amount of the subsidy may not exceed the amount of the non-resident's allowance.

Non-local General Service staff are also entitled to the education grant and related travel expenses for their children (see section I.1 above).

VII. TRAVEL AND REMOVAL ENTITLEMENTS

A daily subsistence allowance (DSA) is paid to General Service staff who are required to travel on duty. For General Service staff in Africa, Asia and Latin America, special rates based on local practice may be paid for travel within the country of the duty station. For international travel, General Service staff are paid the standard DSA rates for Professional staff.

The mobility and hardship allowance, assignment grant, travel expenses and costs of removal of household effects are normally payable in respect of non-local General Service staff on

the same basis as for Professional staff. The reference point on the Professional base/floor salary scale for computing the mobility and hardship allowance is P-4, step VI, scaled down by 13 per cent.

Home leave, family-visit travel and unaccompanied shipments in conjunction with home leave may also be provided to non-locally recruited General Service staff.

VIII. LEAVE

The provisions on annual leave, sick leave, maternity leave, special leave and official holidays described in section III above apply equally to General Service staff.

IX. SEPARATION PAYMENTS

A. Salary for purposes of separation payments

Separation payments for General Service staff are calculated against gross salary. They include commutation of accrued annual leave, death grant, termination indemnities and, for staff recruited on a non-local basis, repatriation grant.

B. Commutation of accrued annual leave

The provisions on commutation of accrued annual leave described in section IV-A above apply to General Service staff on the same basis as for Professional staff.

C. Repatriation grant

The repatriation grant is paid to non-locally recruited General Service staff on the same basis as for the Professional category (see section IV-B above). The amount of the grant depends on family status and length of service as shown in annex X.

D. Termination indemnity

A termination indemnity is also paid to General Service staff under the same conditions as for Professional staff (see section IV-C above). The applicable amounts, which vary with length of service and contractual status, are shown in annex XI.

E. End-of-service grant

An end-of-service allowance is paid to General Service staff at two duty stations (Rome and Vienna) to reflect local practice in this regard.

F. Death grant

A death grant is payable to the survivors of a General Service staff member under the same conditions as for Professional staff. The amount depends on length of service and other criteria as shown in section IV-D above.

X. SOCIAL SECURITY

A. Health and life insurance

Generally, group health insurance schemes are made available by the organizations to locally recruited staff and their dependants. Some organizations offer locally recruited staff a health insurance scheme identical to that applicable to the Professional category, although often with a larger subsidy. In some duty stations health insurance schemes have been developed locally taking into account available services and the needs of the staff. Life insurance is made available on the same basis as for Professional staff (see section V-A).

B. Compensation for service-incurred death, injury or illness

Compensation for death, injury or illness attributable to service is provided in respect of General Service staff on the same basis as for Professional staff (see section V-B above), by reference to the applicable salary levels.

C. Pensions

General Service staff members are participants in the Pension Fund, on the same conditions and subject to the same regulations as the Professional staff. (see section V.C above) The pensionable remuneration of General Service staff members is equal to their gross salary plus any pensionable allowances (such as language allowance). The gross salary is established in local currency, but pensionable remuneration and benefits are fixed in United States dollars.

OTHER CATEGORIES

XI. THE FIELD SERVICE CATEGORY

A Field Service category has been developed by the United Nations for staff employed in peace-keeping missions and in the operation of the United Nations telecommunications systems. Certain other organizations in the common system also use this category for the employment of specialized staff at field offices.

Staff in this category are mainly radio operators, transport personnel, security officers and

office support personnel. They are internationally recruited and entitled to a range of international benefits. They often serve under difficult and dangerous circumstances and are subject to reassignment at short notice.

The salary structure of the Field Service category is similar to that of Professional staff, with a single salary scale applicable worldwide. Salary rates for the seven grades in this category are likewise established by comparison with similar jobs in the United States federal civil service. Subsequent to a comprehensive review in 1990, a new base Field Service salary scale was established which also serves as the basis for the calculation of post adjustment index points, which are added to base salary, where appropriate, as cost-of-living differentials. The post adjustment system operates in a manner similar to that for Professional staff (see I-D above). In addition, the mobility and hardship allowance for Professional staff (see II-D above) is applicable to Field Service staff.

Most other allowances and benefits are applied in the same manner as for the Professional category, although the absolute amounts may differ. However, Field Service staff are normally not entitled to full removal of household goods. The lower grades of the Field Service are entitled to overtime payments and language allowance.

XII. THE NATIONAL PROFESSIONAL OFFICER CATEGORY

National Professional Officers are employed by some organizations to perform professional duties that require knowledge and experience at the national level and so cannot be carried out as effectively by internationally recruited staff. The functions involved are normally in the areas of development assistance and public information. National Professional Officers are recruited locally. The job classification standards used for this group of staff are, broadly, those applicable to Professional level work (see section I-A above).

Salary scales for this category are established on a local basis by comparison with best prevailing conditions of service in the duty station. Pending the finalization of a separate salary-setting methodology for the National Professional Officer category, pay rates for this group of staff are determined using by and large the same procedures as for the General Service staff (see sections VI to X above). National Professional Officers are entitled to the same allowances and benefits as General Service staff, except for the language allowance and overtime compensation.

CLASSIFICATION OF DUTY STATIONS ACCORDING TO CONDITIONS OF LIFE AND WORK

XIII. INSTITUTIONAL AND PROCEDURAL FRAMEWORK

A number of additional benefits are provided for internationally recruited staff serving at designated duty stations with difficult conditions of life and work. The review and designation of qualifying duty stations is made by ICSC after consultation with management and staff representatives of the common system organizations. Data on health, climate, isolation, security, housing, other local conditions and education are collected periodically by means of a questionnaire established by ICSC which is completed at the duty station and certified by the designated official. The information in the questionnaire is supplemented by reports from officials familiar with conditions in the locality under review and by published material. Changes in the classification of duty stations are approved and promulgated by the Chairman of ICSC.

XIV. ADDITIONAL BENEFITS PROVIDED AT DESIGNATED DUTY STATIONS

The additional benefits provided vary according to the particular circumstances in the locality and the assessed degree of difficulty. The mobility and hardship allowance is designed in part to compensate for particularly unfavourable living and working conditions (see section II-D). Home leave may be granted every 12 months depending on the degree of difficulty at a particular location. While travel must be to the home country in alternate years, in the other year, the entitlement may be used for travel to another country. Family visit travel may be authorized for staff serving at 12-month home leave duty stations, provided a minimum prescribed period has elapsed since the last home leave.

Where the educational facilities at the duty station are such that international staff have no option but to send their children outside the country of the duty station for schooling, travel of the child between the duty station and the place of schooling may be paid twice in one year, provided the staff member does not travel on home leave in that year. Additional reimbursement of boarding costs is also provided.

Other non-cash benefits which may be provided include entitlement to additional one-way baggage or freight consignments on return to the duty station from home leave, and entitlement to reimbursement up to a set maximum of the cost of medical check-ups for eligible family members accompanying the staff member to certain duty stations.

Exceptional measures may be taken with regard to duty stations with very hazardous conditions. These might include the provision of additional entitlements such as life/accident insurance coverage and, under certain circumstances, financial payments up to specified limits.

Annex I

**SALARY SCALE FOR THE PROFESSIONAL AND HIGHER CATEGORIES SHOWING:
ANNUAL GROSS SALARIES AND NET EQUIVALENTS
AFTER APPLICATION OF STAFF ASSESSMENT
(In US dollars - effective 1 January 2006)**

Level		STEPS														
		I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	Gross	176,877														
	Net D	127,970														
	Net S	115,166														
ASG	Gross	160,574														
	Net D	117,373														
	Net S	106,285														
D-2	Gross	131,947	134,765	137,584	140,403	143,222	146,040									
	Net D	98,224	100,140	102,057	103,974	105,891	107,807									
	Net S	90,236	91,854	93,466	95,072	96,674	98,269									
D-1	Gross	120,487	122,962	125,435	127,910	130,385	132,859	135,334	137,809	140,282						
	Net D	90,431	92,114	93,796	95,479	97,162	98,844	100,527	102,210	103,892						
	Net S	83,587	85,050	86,509	87,965	89,418	90,867	92,312	93,755	95,194						
P-5	Gross	99,511	101,590	103,694	105,799	107,904	110,009	112,115	114,221	116,326	118,431	120,535	122,641	124,747		
	Net D	76,148	77,581	79,012	80,443	81,875	83,306	84,738	86,170	87,602	89,033	90,464	91,896	93,328		
	Net S	70,742	72,014	73,282	74,550	75,815	77,077	78,338	79,596	80,852	82,106	83,358	84,607	85,855		
P-4	Gross	81,943	83,861	85,781	87,699	89,618	91,536	93,456	95,374	97,293	99,210	101,196	103,226	105,259	107,290	109,322
	Net D	63,499	64,880	66,262	67,643	69,025	70,406	71,788	73,169	74,551	75,931	77,313	78,694	80,076	81,457	82,839
	Net S	59,132	60,390	61,647	62,901	64,155	65,407	66,659	67,909	69,157	70,405	71,651	72,896	74,140	75,383	76,625
P-3	Gross	66,881	68,656	70,435	72,207	73,986	75,761	77,535	79,314	81,090	82,865	84,643	86,417	88,194	89,969	91,746
	Net D	52,654	53,932	55,213	56,489	57,770	59,048	60,325	61,606	62,885	64,163	65,443	66,720	68,000	69,278	70,557
	Net S	49,149	50,325	51,503	52,678	53,856	55,030	56,206	57,383	58,558	59,734	60,906	62,079	63,250	64,422	65,594
P-2	Gross	54,382	55,972	57,560	59,149	60,738	62,325	63,914	65,500	67,090	68,681	70,267	71,858			
	Net D	43,655	44,800	45,943	47,087	48,231	49,374	50,518	51,660	52,805	53,950	55,092	56,238			
	Net S	40,947	41,985	43,020	44,057	45,092	46,130	47,184	48,234	49,289	50,341	51,392	52,447			
P-1	Gross	42,664	44,022	45,378	46,737	48,093	49,449	50,908	52,436	53,960	55,488					
	Net D	34,558	35,658	36,756	37,857	38,955	40,054	41,154	42,254	43,351	44,451					
	Net S	32,599	33,612	34,625	35,638	36,650	37,662	38,676	39,676	40,672	41,668					

D = Rate applicable to staff members with a dependent spouse or child
S = Rate applicable to staff members with no dependent spouse or child

Annex II

STAFF ASSESSMENT RATES USED IN CONJUNCTION WITH GROSS BASE SALARIES

A. Staff assessment rates for those with dependants

Assessable income (United States dollars)	Assessment rate (percentage)
First 50,000	19
Next 50,000	28
Next 50,000	32
Remaining assessable amount	35

B. Staff assessment rates for those without dependants

Staff assessment amounts for those with neither a dependent spouse or a dependent child would be equal to the difference between the gross salaries at different grades and steps and the corresponding net salaries at the single rate.

Annex III

HOW TO CALCULATE ANNUAL NET REMUNERATION (NET BASE SALARY PLUS POST ADJUSTMENT)

For a staff member at the P-4, step VI level, dependent rate
(all figures in United States dollars)

METHOD	DUTY STATION A	DUTY STATION B	DUTY STATION C
(a) Base/floor salary	70 406	70 406	70 406
(b) Post adjustment multiplier	45	26	0
(c) Post adjustment per index point = 1% per cent of base salary	704.06	704.06	0
(d) Post adjustment = (b) x (c)	31 683	18 306	0
(e) Net remuneration = (a) + (d)	102 089	88 712	70 406

Annex IV

EXAMPLE OF RENTAL SUBSIDY CALCULATION

A. Parameters:

- Percentage threshold for duty station = 16
- 80 per cent reimbursement level (i.e. staff member is in the field, or, if at HQ location, on first 4 years of assignment).
- Monthly rent paid by staff member = \$1,164
- Maximum subsidy (= 40 per cent of monthly rent) = \$466

B. Determination of whether subsidy is payable:

1. Determine threshold rent = salary x threshold percentage
 = \$2,985 x 16 per cent
 = \$477.60

2. Compare monthly rent to threshold rent --> \$1,164 : \$478

If monthly rent is lower than threshold rent --> no subsidy

If it is higher --> use difference to calculate subsidy, i.e. \$686

C. Calculation of subsidy:

1. Determine amount of rent in excess of threshold: \$686
2. Apply the applicable percentage difference to the excess:
 686 x 80 per cent = \$548.80
3. Compare this amount with the maximum subsidy payable:
 \$548.80 vs. \$466
4. Subsidy = lower of the two amounts, i.e. \$466 per month

Annex V

AMOUNT OF CHILDREN'S AND SECONDARY DEPENDANT'S ALLOWANCE
(in local currency in designated duty stations*)
(as of 1 January 2003)

Country	Amount of:	
	Children's allowance	Secondary dependant's allowance
Austria (Euros)	2 298	849
Belgium (Euros)	1 947	623
Denmark	14 762	4 267
France (Euros)	1 730	574
French Guiana (Euros)	1 730	574
Germany (Euros)	2 321	832
Ireland (Euros)	1 627	533
Japan	446 106	202 661
Luxembourg (Euros)	1 947	623
Monaco (Euros)	1 730	574
Netherlands (Euros)	2 271	773
Switzerland	3 764	1 677
United States and the rest of the world	1 936	693

Annex VI

EDUCATION GRANT ENTITLEMENT (Applicable in cases where educational expenses are incurred in the currencies below)

as of 1 January 2005

(Please refer to Part I, section I for further information)

Country	Maximum admissible educational expenses/ maximum grant for disabled child	Maximum education grant	Flat sum for board when not provided	For staff members at duty stations where adequate primary and secondary educational facilities do not exist
				Flat sum/ceiling for boarding expenses
Austria Euros	15 198	11 399	3 392	5 087
Belgium Euros	14 446	10 835	3 147	4 720
Danish krone	89 010	66 758	23 601	35 401
Finland Euros	9 082	6 812	2 382	3 572
France Euros	10 263	7 697	2 716	4 074
Germany Euros	18 993	14 245	3 794	5 690
Ireland Euros	10 997	8 248	2 755	4 132
Italy Euros	15 316	11 487	2 818	4 227
Japanese yen	2 324 131	1 743 098	525 930	788 895
Netherlands Euros	15 440	11 580	3 594	5 392
Norwegian krone	71 632	53 724	18 338	27 507
UK Pound sterling	18 285	13 714	3 181	4 772
Spain Euro	13 762	10 332	2 733	4 099
Swedish krona	100 733	75 550	22 569	33 853
Swiss franc	26 868	20 151	5 182	7 773
U.S. dollar	28 832	21 624	4 742	7 113
U.S. dollar (other than USA)	17 189	12 892	3 490	5 235

Annex VII

MOBILITY AND HARDSHIP MATRIX

Duty Station Category	Number of assignments (Percentage of mid-point of base/floor salary)				
	1 ^{a/}	2	3	4	5 or more
H	0 ^{b/}	0 ^{b/}	0 ^{b/}	4 ^{b/ c/}	6 ^{b/ c/}
A	5 }	15 }	17 }	19 }	21 }
B	13 }	23 }	25 }	27 }	29 }
C	20 } ^{d/}	30 } ^{d/}	32 } ^{d/}	34 } ^{d/}	36 } ^{d/}
D	25 }	35 }	37 }	39 }	41 }
E	30 }	40 }	42 }	44 }	46 }

^{a/} First assignment or less than five years' service

^{b/} Plus 3 per cent for non-removal cases.

^{c/} Provided that the staff member has previously served on two or more assignments in A-E duty stations.

^{d/} Minus 5 per cent for cases of full household removal.

Examples of the mobility and hardship allowance

Example A A staff member at the P-2 level serving on the first assignment (or having less than 5 years' service in the common system) at a duty station in category A, receives 5 per cent on the matrix, if he/she does not have full household removal. This translates into 5 per cent x mid-point of base/floor scale (\$70 406) - 13 % = \$3,062/year at the dependent rate or 75 per cent of that amount, i.e. \$2,297, at the single rate.

Example B A P-4 staff member with dependants, who is serving at a category B duty station on the second assignment, receives annually 23% x mid-point of base/floor (\$70 406) = \$16 193. The single rate of this amount would be \$12,145/year.

Annex VIII

STRUCTURE OF THE ASSIGNMENT GRANT

DSA PORTION			
	FIELD DUTY STATIONS (A-E)		HQ DUTY STATIONS (H)
FOR BOTH REMOVAL AND NON-REMOVAL CASES	30 DAYS DSA plus 30 days at half the applicable DSA rate for each eligible family member for whom travel has been paid by the organization		30 DAYS DSA plus 30 days at half the applicable DSA rate for each eligible family member for whom travel has been paid by the organization
P L U S			
LUMP-SUM PORTION			
	FIELD DUTY STATIONS (A-E)		HQ DUTY STATIONS (H)
FOR NON-REMOVAL CASES	For assignments of 1 year or more, but less than 3 years, 1 month's lump sum is payable		1 month's lump sum
	For assignments which are expected to be of a duration of 3 years or more, 2 months' lump sum is payable		
	If an assignment of less than 3 years' duration is subsequently extended to 3 years or more, a second 1 month's lump sum is payable at the beginning of the third year		
FOR FULL REMOVAL CASES	1 month's lump sum		No lump sum is payable

Annex VIII (continued)

EXAMPLES OF THE CALCULATION OF ASSIGNMENT GRANT

(for a staff member at P-4, step VI with
two recognized accompanying dependants)

Example A:

Parameters: Staff member assigned to "H" duty station with full removal entitlement, for a period of 2 years

Level of DSA: \$120 per day

<u>DSA portion:</u>	30 x \$120 for staff member	=	\$3,600
	30 x \$60 for each dependant	= \$1,800 x 2	<u>\$3,600</u>
	Total	=	\$7,200

Lump-sum portion: No lump-sum payable

Example B:

Parameters: Staff member is assigned to a field duty station (A-E) for a period of 2 years with limited shipment of personal effects

Level of DSA: \$100 per day

<u>DSA portion:</u>	30 x \$100 for staff member	=	\$3,000
	30 x \$50 for each dependant	= \$1,500 x 2	<u>\$3,000</u>
	Total	=	\$6,000

Lump-sum portion: 1 month of net remuneration D rate at the duty station. In the case of net remuneration of \$ 72,000 per year, 1 month (\$72,000) /12 = \$6,000

Total assignment grant payable =

DSA portion	\$ 6,000
	+
Lump sum	<u>\$ 6,000</u>
	\$12,000

If the assignment is extended to three years or more, a second one-month lump sum is payable at the beginning of the third year. (The amount of this will differ slightly from the original lump-sum payment, as it will reflect any intervening changes in the staff member's grade, step or dependency status.)

Annex IX

REMOVAL AND SHIPMENT ENTITLEMENTS

Personal effects (including weight or volume of packing but excluding crating and lift vans) transported by the most economical means when there is no full removal entitlement:

- (a) Staff member - 1,000 kg (220 cu ft);
- (b) First family member - 500 kg (110 cu ft);
- (c) Each additional family member - 300 kg (66 cu ft).

Staff in some cases may opt for shipment by air on the basis of 50 per cent of full weight or volume.

Household goods and personal effects (inclusive of packing and lift vans) transported by most economical means when there is an entitlement to full removal:

- (a) Staff members without dependants - 4,890 kg (1,080 cu ft);
- (b) Staff member with dependants - 8,150 kg (1,800 cu ft).

Staff may be granted a small advance shipment, usually by air, within their overall entitlement also on the basis of 1 kg by air being equivalent to 2 kg by the most economical means.

Home leave, family-visit or education grant travel (personal baggage)

- (a) Per person for each journey - 50 kg by surface or 25 kg by air freight

If the full entitlement is not utilized for any one section of the travel, the unused portion may be used to supplement the normal entitlement for the other section of the travel;

- (b) Per child, in conjunction with education grant travel on first outward journey to, or the final return journey from an educational institution - 200 kg by surface.

Annex X

REPATRIATION GRANT

The amount of the grant is proportional to the length of service with the organization, as follows:

Years of continuous service away from home country	Staff member with a spouse or dependent child at time of separation <u>a/</u> <u>b/</u>	Staff member with neither a spouse nor a dependent child at time of separation	
		Professional and higher categories <u>a/</u>	General Service category <u>b/</u>
1	4	3	2
2	8	5	4
3	10	6	5
4	12	7	6
5	14	8	7
6	16	9	8
7	18	10	9
8	20	11	10
9	22	13	11
10	24	14	12
11	26	15	13
12 or more	28	16	14

a/ For Professional and Field Service staff: weeks of gross salary less staff assessment

b/ For General Service staff: weeks of pensionable remuneration less staff assessment.

Annex XI

TERMINATION INDEMNITY

The basic schedule of termination indemnity is as follows:

Months of gross salary less staff assessment where applicable ^{a/} or months of pensionable remuneration less staff assessment where applicable ^{b/}		
Completed years of service	Career appointments	Appointments for a fixed-term exceeding 6 months
Less than 1	Not applicable	One week for each month of uncompleted service subject to a minimum of six weeks' and a maximum of three months' indemnity pay
1	Not applicable	
2	3	
3	3	
4	4	
5	5	
6	6	3
7	7	5
8	8	7
9	9	9
10	9.5	9.5
11	10	10
12	10.5	10.5
13	11	11
14	11.5	11.5
15 or more	12	12

^{a/} For Professional staff and Field Service staff.

^{b/} For General Service staff.

Annex XII

PENSIONABLE REMUNERATION FOR STAFF IN THE PROFESSIONAL AND HIGHER CATEGORIES
(in United States dollars - effective 1 September 2005)

Part A

Level	STEPS														
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	256,339														
ASG	236,928														
D-2	197,012	201,491	205,967	210,440	214,917	219,392									
D-1	179,070	182,743	186,414	190,079	193,751	197,606	201,541	205,475	209,403						
P-5	149,007	152,130	155,252	158,378	161,500	164,622	167,744	170,871	173,991	177,114	180,238	183,368	186,716		
P-4	121,630	124,641	127,644	130,650	133,662	136,665	139,672	142,682	145,687	148,691	151,696	154,713	157,715	160,722	163,731
P-3	99,966	102,520	105,071	107,618	110,173	112,724	115,274	117,830	120,501	123,292	126,080	128,868	131,659	134,447	137,238
P-2	92,012	84,299	86,577	88,860	91,142	93,424	95,706	97,984	100,270	102,552	104,832	107,116			
P-1	63,862	66,061	68,252	70,444	72,638	74,829	77,026	79,216	81,410	83,603					

Part B

STAFF ASSESSMENT RATES

Staff assessment rates for pensionable remuneration
for professional and higher categories

Total assessable payments (in United States dollars)	Assessment (percentage)
Up to \$20 000 per year	11
\$20 001 to \$40 000 per year	18
\$40 001 to \$60 000 per year	25
\$60 001 and above per year	30

Annex XIII

**STAFF ASSESSMENT RATES
FOR GENERAL SERVICE AND RELATED CATEGORIES**

Staff assessment rates for pensionable remuneration

Total assessable payments (in United States dollars)	Assessment (percentage)
Up to \$20 000 per year	19
\$20 001 to \$40 000 per year	23
\$40 001 to \$60 000 per year	26
\$60 001 and above per year	31

Annex XIV

NON-RESIDENT'S ALLOWANCE (GENERAL SERVICE STAFF)

Amount (per year in United States dollars)

Single staff member - \$2 400

Staff member with dependants - \$3 000

Duty stations where the non-resident's allowance may be paid

Abu Dhabi
Accra
Addis Ababa
Alexandria
Baghdad
Bamako
Beijing

Brazzaville
Cotonou
Dhaka
Kabul
Kathmandu
Kinshasa
Lagos

Lusaka
Manila
Maseru
Mogadiscio
Nairobi
Ouagadougou
Port Moresby
Yaounde